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April 3, 2012

VIA OVERNIGHT DELIVERY

Chambers of Honorable Bankruptcy Judge Martin Glenn
United States Bankruptcy Court Southern District of New York
One Bowling Green,
New York, NY 10004-1408

Re: Carpenter Lipps & Leland LLP's Second Interim Fee Application in
In Residential Capital, LLC, et al., Case No. 12-12020 (MG)

Dear Judge Glenn:

On March 25, 2012, the United States Trustee objected to certain discrete parts of the second interim fee application (the "Application") of Carpenter Lipps & Leland LLP ("CLL") in In re Residential Capital, LLC, Case No. 12-12020 (MG) as part of the United States Trustee's omnibus objection to professional fee applications. CLL has been engaged in discussions with the United States Trustee in an attempt to resolve the United States Trustee's objection. In connection with these discussions, CLL provided to the United States Trustee certain additional documentation supporting the Application. Enclosed with this letter are copies of the following items of supporting documentation they received.

1. A copy of CLL's January 2013 invoice for the examiner matter. Page 103 of this invoice includes a summary of hours by attorney showing that Ms. Amanda George performed more than fifty hours of services in the month immediately following the Fee Period for which the United States Trustee identified her as a transitory timekeeper due to her working less than five hours in December.
2. Copies of additional supporting documentation showing that each of the airfares which the United States Trustee questioned was for coach class airfare. Based on the instructions of the Court at the December fee hearing, CLL has been subsequently specifying in its invoices that all airfares are for coach or economy travel.
3. Copies of the hotel invoices supporting the requested reimbursement for hotel expenses.

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4. Copies of each of the invoices for the contract attorney providers for which CLL is requesting reimbursement as part of the Application.

Sincerely,



David A. Beck

cc: Brian Masumoto (w/o enclosures)
Eric Small (w/o enclosures)
Jeffrey A. Lipps (w/o enclosures)

Enclosures

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